

State of California  
BOARD OF EQUALIZATION

ALCOHOLIC BEVERAGE TAX REGULATIONS

**Regulation 2559.5.      CORRECT CLASSIFICATION.**

*Reference:*      Section 32002, Revenue and Taxation Code; Sections 23004, 23005, 23006, 23007, Business and Professions Code.

Effective October 1, 2008, for purposes of tax reporting, a taxpayer will be deemed to have correctly classified an alcoholic beverage as not being a distilled spirit, as defined by Business and Professions Code section 23005, if at the time taxes are imposed, as set forth in the Revenue and Taxation Code, division 2, part 14, chapters 4, 5 and 5.5, the alcoholic beverage was included on the Board's list pursuant to Regulation 2559.3.

*History:*      Adopted June 10, 2008, effective July 10, 2008.